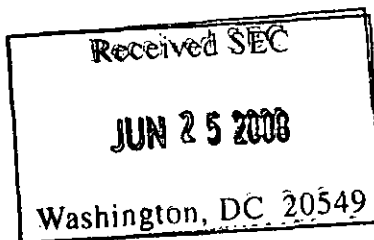




**AMERICAN
STOCK EXCHANGE***
Equities Options ETFs



Beth A. Kleiman
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CERTAMX
001-34109

June 25, 2008

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Office of Filings and Information Services
Filer Support #2
Room #2531
100 F Street, N.E.
Washington, D.C. 20549

PROCESSED
JUL 08 2008
THOMSON REUTERS

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Safety First Trust Series 2006-7 (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Principal-Protected Trust Certificates Linked to the S&P 500® Index Due 2013

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Beth A. Kleiman
Beth A. Kleiman

END